IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 1ST AUGUST 2007 / 10TH SRAVANA 1929

WP(C).No. 23483 of 2007(U)

PETITIONER:

CATHOLIC SYRIAN BANK LIMITED,
NENMMARA BRANCH, NENMMARA, REPRESENTED BY ITS
BRANCH MANAGER.

BY ADV. SRI.R.BINDU (SASTHAMANGALAM)
SRI.PRASANTH M.P

RESPONDENTS:

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1. M/S. ARATHY TRADERS,
ABKARI CONTRACTORS, VADAVANNUR (P.O),
KOLLENGODE, PALAKKAD DISTRICT.

2. S. ANIRUDHAN, S/O. SIDHARTHAN,
ARATHY TRADERS, VADAVANNUR (P.O), KOLLENGODE,
PALAKKAD DISTRICT.

3. P. SUKUMARAN NAIR,
S/O. PARAMESWARAN NAIR, ARATHY TRADERS,
VADAVANNUR (P.O), KOLLENGODE, PALAKKAD DISTRICT.

4. K.P. MOHANACHANDRAN,
S/O. PRABHAKARA PANICKER, ARATHY TRADERS,
VADAVANNUR (P.O), KOLLENGODE, PALAKKAD DISTRICT.

5. K. SANKARAN, S/O. KUNJU PANICKER,
ARATHY TRADERS, VADAVANNUR (P.O), KOLLENGODE,
PALAKKAD DISTRICT.

6. T.C. SCARIA, S/O. CHERIAN VARGHESE,
ARATHY TRADERS, VADAVANNUR (P.O), KOLLENGODE,
PALAKKAD DISTRICT.

7. M. RAVINDRAN, S/O. MADHAVAN,
ARATHY TRADERS, VADAVANNUR (P.O), KOLLENGODE,
PALAKKAD DISTRICT.

8. G. VIJAYAN, S/O. JANARDHANAN,
ARATHY TRADERS, VADAVANNUR (P.O), KOLLENGODE,
PALAKKAD DISTRICT.

9. S. UTHAMAN, S/O. SANKARAN,
ARATHY TRADERS, VADAVANNUR (P.O), KOLLENGODE,
PALAKKAD DISTRICT.

10. R. VIJAYAN, S/O. RAGHAVAN,
ARATHY TRADERS, VADAVANNUR (P.O), KOLLENGODE,
PALAKKAD DISTRICT.

11. SMT.GOURIKUTTY AMMA,
W/O. P.SUKUMARAN NAIR, ARATHY TRADERS,
VADAVANNUR (P.O), KOLLENGODE, PALAKKAD DISTRICT.

12. THE TAHSILDAR (REVENUE RECOVERY),
CHITTOOR, PALAKKAD.

13. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
TRIVANDURM.

R12 & R13 BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 23483 OF 2007

Dated this the 1st day of August, 2007

JUDGMENT

Petitioner is challenging revenue recovery proceedings for recovery of arrears of sales tax due from the defaulter. Even though petitioner claims mortgage over the property, State has priority over the mortgage debt and therefore property can be sold in recovery proceedings. However, having regard to the amount of tax liability and the liability due to the Bank, Bank can settle the liability of the State in it's own interest and release the property from revenue attachment and proceed for recovery against the property for the debt due to it. W.P. is accordingly disposed of directing the Tahsildar to lift attachment and release the property to the Bank if Bank discharges liability due to State. If Bank fails to do so, recovery proceedings can be continued. However, Bank should be given notice for giving publicity, or for arranging buyers or for buying the property by itself to protect it's interest.

Issue photocopy today itself.

(C.N.RAMACHANDRAN NAIR)
Judge